

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

MERRILL LYNCH BUSINESS FINANCIAL
SERVICES INC.,

Plaintiff,

-against-

ARTHUR KUPPERMAN; E. ROSS BROWNE;
PAULETTE KRELMAN; PGB
INTERNATIONAL, LLC; and J.P. MORGAN
CHASE BANK, NATIONAL ASSOCIATION,

Defendants.

Case No. 06-Civ-4802 (DMC)

**DECLARATION OF
ROSS BROWNE III**

I, **ROSS BROWNE III**, declare pursuant to 28 U.S.C. § 1746 under penalty of perjury that the following is true and correct:

1. I was an employee of PITTRA G.B. International, Inc. and PGB International, LLC from 02/01 to 09/06.

2. The facts stated herein are based upon my personal knowledge, except those stated upon information and belief. As to those facts stated upon information and belief, I believe them to be true.

3. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 12, 2002 and attached hereto as Exhibit A. I had no involvement in the creation of this document or its delivery to Merrill Lynch Business Financial Services ("MLBFS"), and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

4. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 17, 2003 and attached hereto as Exhibit B. I had no involvement in the creation of this document or its delivery to MLBFS, and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

5. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 22, 2004 and attached hereto as Exhibit C. I had no involvement in the creation of this document or its delivery to MLBFS, and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

6. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 16, 2005 and attached hereto as Exhibit D. I had no involvement in the creation of this document or its delivery to MLBFS, and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

7. I have reviewed the letter with the letterhead of Becker Meisel LLC dated January 16, 2004 purporting to be from Ben Becker to Arthur Kupperman, attached hereto as Exhibit E. I had no involvement in the creation of this document or its delivery to MLBFS, and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

8. I have reviewed the "Updated Status Letter" with the letterhead of Becker Meisel LLC dated May 28, 2004 purporting to be from Ben Becker to Arthur Kupperman, attached hereto as Exhibit F. I had no involvement in the creation of this document or its delivery to MLBFS, and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

9. I have reviewed the letter with the letterhead of Escrow & Closing Services Ltd. dated September 7, 2006 purporting to be from Robert A. Cooper, attached hereto as Exhibit G. I had no involvement in the creation of this document or its delivery to MLBFS, and prior to the commencement of this action, I had no knowledge whatsoever of this document's existence.

Pursuant to 28 U.S.C. 1746, I hereby declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.



Ross Browne III

Executed on July 2, 2009